

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MAPLETON</div> <div>CITY OF <u>MAPLETON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206700300000</div> <div>City Clerk / Treasurer</div> <div>513 Main Street</div> <div>Mapleton, IA 51034</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		300,377		300,377	294,372
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		300,377		300,377	294,372
Delinquent property taxes		0		0	0
TIF revenues		2,461		2,461	50,000
Other city taxes		107,569	0	107,569	100,016
Licenses and permits		4,583	0	4,583	3,000
Use of money and property		67,403	1,982	69,385	48,200
Intergovernmental		302,223	0	302,223	179,700
Charges for fees and service		209,218	2,259,463	2,468,681	2,520,700
Special assessments		0	0	0	0
Miscellaneous		20,506	179,187	199,693	40,350
Other financing sources		66,984	0	66,984	115,800
Total revenues and other sources		1,081,324	2,440,632	3,521,956	3,352,138
Expenditures and Other Financing Uses					
Public safety		197,686	0	197,686	173,064
Public works		224,494	0	224,494	323,028
Health and social services		0	0	0	0
Culture and recreation		232,369	0	232,369	192,995
Community and economic development		53,224	0	53,224	20,000
General government		157,387	0	157,387	105,999
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		865,160	0	865,160	815,086
Business type activities		0	2,381,756	2,381,756	2,336,185
Total ALL expenditures		865,160	2,381,756	3,246,916	3,151,271
Other financing uses, including transfers out		62,984	4,000	66,984	115,800
Total ALL expenditures/And other financing uses		928,144	2,385,756	3,313,900	3,267,071
Excess revenues and other sources over (Under) Expenditures/And other financing uses		153,180	54,876	208,056	85,067
Beginning fund balance July 1, 2014		246,429	1,478,838	1,725,267	1,394,941
Ending fund balance June 30, 2015		399,609	1,533,714	1,933,323	1,480,008
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 1,204,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,065,481
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Karla Uhl		Telephone —→	Area Code 712	Number 881-1351	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF MAPLETON						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	300,377						300,377			300,377	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	300,377	0		0	0		300,377		T01	300,377	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	300,377	0		0	0	0	300,377			300,377	6
7	TIF revenues			2,461				2,461		T01	2,461	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,353						2,353		T15	2,353	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	242						242		T19	242	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		104,974					104,974		T09	104,974	14
15	TOTAL OTHER CITY TAXES	2,595	104,974	0	0	0	0	107,569	0		107,569	15
16	Section B - LICENSES AND PERMITS	4,583						4,583		T29	4,583	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,965						8,965	1,982	U20	10,947	18
19	Rents and royalties	58,438						58,438		U40	58,438	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	67,403	0	0	0	0	0	67,403	1,982		69,385	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	142,500						142,500		B89	142,500	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	142,500	0	0	0	0	0	142,500	0		142,500	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAPLETON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		127,275					127,275		C46	127,275	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,272						1,272		C89	1,272	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,272	127,275	0	0	0	0	128,547	0		128,547	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	8,147						8,147			8,147	63				
64	Library service							0		D89	0	64				
65	Township contributions	23,029						23,029		D89	23,029	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	31,176	0	0	0	0	0	31,176	0		31,176	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	174,948	127,275	0	0	0	0	302,223	0		302,223	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	231,415	A91	231,415	73				
74	Sewer							0	154,076	A8Ø	154,076	74				
75	Electric	42,795						42,795	1,378,177	A92	1,420,972	75				
76	Gas							0	495,795	A93	495,795	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	131,843						131,843		A81	131,843	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAPLETON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	357						357		A89	357	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	1,600						1,600		A03	1,600	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	16,296						16,296		A61	16,296	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Airport Fuel Charges	16,327						16,327			16,327	103				
104	TOTAL CHARGES FOR SERVICE	209,218	0	0	0	0	0	209,218	2,259,463		2,468,681	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	6,226						6,226		U99	6,226	108				
109	Deposits and sales/fuel tax refunds	1,645						1,645		U99	1,645	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	11,754						11,754		U30	11,754	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Distribution from Mapleton Communications							0	25,000		25,000	114				
115	WIMECA Member Charge Refund							0	71,507		71,507	115				
116	Other Miscellaneous	881						881	82,680		83,561	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	20,506	0	0	0	0	0	20,506	179,187		199,693	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF MAPLETON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	779,630	232,249	2,461	0	0	0	1,014,340	2,440,632		3,454,972	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	66,984						66,984			66,984	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	66,984	0	0	0	0	0	66,984	0		66,984	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	846,614	232,249	2,461	0	0	0	1,081,324	2,440,632		3,521,956	132
133												133
134	Beginning fund balance July 1, 2014	-628,944	776,571	61,897	36,905	0	0	246,429	1,478,838		1,725,267	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	217,670	1,008,820	64,358	36,905	0	0	1,327,753	3,919,470		5,247,223	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF MAPLETON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	148,919						148,919		E62	148,919	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	44,423						44,423		E24	44,423	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,261						3,261		E32	3,261	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,083						1,083		E32	1,083	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	197,686	0	0	0	0	0	197,686			197,686	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAPLETON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	19,453	13,984					33,437		E44	33,437	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation							0		E44	0	48				
49	Traffic control safety — Current operation	15,372						15,372		E44	15,372	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	4,176						4,176		E44	4,176	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	44,806						44,806		E01	44,806	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	126,703						126,703		E81	126,703	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	210,510	13,984	0	0	0	0	224,494			224,494	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF MAPLETON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MAPLETON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	115,321						115,321		E52	115,321	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	44,431						44,431		E61	44,431	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	52,990						52,990		E61	52,990	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	7,638						7,638		E03	7,638	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	11,989						11,989		E61	11,989	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	232,369	0	0	0	0	0	232,369			232,369	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	6,170						6,170		E89	6,170	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	47,054						47,054		E89	47,054	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	53,224	0	0	0	0	0	53,224			53,224	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF MAPLETON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,191						7,191		E29	7,191	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	120,357						120,357		E23	120,357	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,823						29,823		E31	29,823	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	16						16		E89	16	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	157,387	0	0	0	0	0	157,387			157,387	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	851,176	13,984	0	0	0	0	865,160			865,160	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAPLETON		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
197	Section I — BUSINESS TYPE ACTIVITIES											197	
198	Water — Current operation								272,080	E91	272,080	198	
199	Purchase of land and equipment									G91	0	199	
200	Construction									F91	0	200	
201	Sewer and sewage disposal — Current operation								207,487	E80	207,487	201	
202	Purchase of land and equipment									G80	0	202	
203	Construction									F80	0	203	
204	Electric — Current operation								1,382,115	E92	1,382,115	204	
205	Purchase of land and equipment									G92	0	205	
206	Construction									F92	0	206	
207	Gas Utility — Current operation								379,601	E93	379,601	207	
208	Purchase of land and equipment									G93	0	208	
209	Construction									F93	0	209	
210	Parking — Current operation									E60	0	210	
211	Purchase of land and equipment									G60	0	211	
212	Construction									F60	0	212	
213	Airport — Current operation									E01	0	213	
214	Purchase of land and equipment									G01	0	214	
215	Construction									F01	0	215	
216	Landfill/Garbage — Current operation									E81	0	216	
217	Purchase of land and equipment									G81	0	217	
218	Construction									F81	0	218	
219	Hospital — Current operation									E36	0	219	
220	Purchase of land and equipment									G36	0	220	
221	Construction									F36	0	221	
222	Transit — Current operation									E94	0	222	
223	Purchase of land and equipment									G94	0	223	
224	Construction									F94	0	224	
225	Cable TV, telephone, Internet — Current operation									E03	0	225	
226	Purchase of land and equipment									G03	0	226	
227	Housing authority — Current operation									E50	0	227	
228	Purchase of land and equipment									G50	0	228	
229	Construction									F50	0	229	
230	Storm water — Current operation									E80	0	230	
231	Purchase of land and equipment									G80	0	231	
232	Construction									F80	0	232	
233												233	
234												234	
235												235	
236												236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF MAPLETON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								140,473		140,473	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,381,756		2,381,756	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	851,176	13,984	0	0	0	0	865,160	2,381,756		3,246,916	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		62,984					62,984	4,000		66,984	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	62,984	0	0	0	0	62,984	4,000		66,984	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	851,176	76,968	0	0	0	0	928,144	2,385,756		3,313,900	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		931,852	64,358	36,905			1,033,115			1,033,115	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-633,506						-633,506			-633,506	267
268	Total Governmental	-633,506	931,852	64,358	36,905	0	0	399,609			399,609	268
269	Proprietary								1,533,714		1,533,714	269
270	Total ending fund balance June 30, 2015	-633,506	931,852	64,358	36,905	0	0	399,609	1,533,714		1,933,323	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	217,670	1,008,820	64,358	36,905	0	0	1,327,753	3,919,470		5,247,223	271
272												272

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF MAPLETON</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>																																																																																																																																																															
<div><div>Purpose</div><div>Correction.....</div><div>Health.....</div><div>Highways.....</div><div>Transit subsidies.....</div><div>Libraries.....</div><div>Police protection.....</div><div>Sewerage.....</div><div>Sanitation.....</div><div>All other.....</div></div>				<div><div>Amount paid to other local governments</div><div>M05 \$</div><div>M32</div><div>M44</div><div>M94</div><div>M52</div><div>M62</div><div>M80</div><div>M81 57,528</div><div>M89 \$</div></div>		<div><div>Purpose</div><div>Highways.....</div><div>All other.....</div></div>				<div><div>Amount paid to State</div><div>L44 \$ 0</div><div>L89 \$ 0</div></div>																																																																																																																																																					
<div><div>Part IV</div><div>SALARIES AND WAGES</div><div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>																																																																																																																																																															
Total salaries and wages paid.....						Amount - Omit cents																																																																																																																																																									
						Z00 \$		498,876																																																																																																																																																							
<div><div>Part V</div><div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div></div>																																																																																																																																																															
<div><div>A. Long-term debt</div><table><tr><th rowspan="2">Purpose</th><th rowspan="2">Debt outstanding JULY 1, 2014 (a)</th><th colspan="2">Debt during the fiscal year</th><th colspan="4">Debt Outstanding JUNE 30, 2015</th><th rowspan="2">Interest paid this year (h)</th></tr><tr><th>Issued (b)</th><th>Retired (c)</th><th>General obligation (d)</th><th>TIF revenue (e)</th><th>Revenue (f)</th><th>Other (g)</th></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>191 \$</td></tr><tr><td>2. Sewer utility</td><td>19U 209,000</td><td>29U</td><td>39U 15,000</td><td>49U</td><td>49U</td><td>49U 194,000</td><td>49U</td><td>189 6,270</td></tr><tr><td>3. Electric utility</td><td>19U 685,000</td><td>29U</td><td>39U 40,000</td><td>49U</td><td>49U</td><td>49U 645,000</td><td></td><td>192 21,780</td></tr><tr><td>4. Gas utility</td><td>19U 410,000</td><td>29U</td><td>39U 45,000</td><td>49U</td><td>49U</td><td>49U 365,000</td><td></td><td>193 12,423</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>194</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>8. TIF revenue</td><td>19U 295,571</td><td>29U</td><td>39U 295,571</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189 0</td></tr><tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>Total long-term debt</td><td>1,599,571</td><td>0</td><td>395,571</td><td>0</td><td>0</td><td>1,204,000</td><td>0</td><td>40,473</td></tr></table></div>										Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U 209,000	29U	39U 15,000	49U	49U	49U 194,000	49U	189 6,270	3. Electric utility	19U 685,000	29U	39U 40,000	49U	49U	49U 645,000		192 21,780	4. Gas utility	19U 410,000	29U	39U 45,000	49U	49U	49U 365,000		193 12,423	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U 295,571	29U	39U 295,571	49U	49U	49U	49U	189 0	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10.	19U	29U	39U	49U	49U	49U	49U	189	11.	19U	29U	39U	49U	49U	49U	49U	189	12.	19U	29U	39U	49U	49U	49U	49U	189	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	1,599,571	0	395,571	0	0	1,204,000	0	40,473
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)																																																																																																																																																							
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																								
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																																																																																																																																																							
2. Sewer utility	19U 209,000	29U	39U 15,000	49U	49U	49U 194,000	49U	189 6,270																																																																																																																																																							
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5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																																																																																																							
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																							
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																							
8. TIF revenue	19U 295,571	29U	39U 295,571	49U	49U	49U	49U	189 0																																																																																																																																																							
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
10.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
11.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
12.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
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14.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																							
Total long-term debt	1,599,571	0	395,571	0	0	1,204,000	0	40,473																																																																																																																																																							
<div><div>B. Short-term debt</div><table><tr><td colspan="3">Outstanding as of JULY 1, 2014</td><td>61V \$</td><td colspan="6">0</td></tr><tr><td colspan="3">Outstanding as of JUNE 30, 2015</td><td>64V \$</td><td colspan="6">0</td></tr></table></div>										Outstanding as of JULY 1, 2014			61V \$	0						Outstanding as of JUNE 30, 2015			64V \$	0																																																																																																																																							
Outstanding as of JULY 1, 2014			61V \$	0																																																																																																																																																											
Outstanding as of JUNE 30, 2015			64V \$	0																																																																																																																																																											
<div><div>Part VI</div><div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div><div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15</div><div>Actual valuation -- January 1, 2013</div></div>																																																																																																																																																															
			\$		41,309,615			x .05 = \$		2,065,481																																																																																																																																																					
<div><div>Part VII</div><div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div></div>																																																																																																																																																															
Type of asset		Amount - Omit cents																																																																																																																																																													
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																																																																																																																					
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>		W01		W31		W61																																																																																																																																																									
		\$	36,905	\$			1,896,418	1,933,323																																																																																																																																																							
REMARKS										V98																																																																																																																																																					

Continued on next page

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